

St.Aloysius' College(Autonomous),Jabalpur(M.P.)

Course		M.Com
Semester:		IV
Compulsory/Elective:		Compulsory
Paper Title:		Indirect Tax: Goods and Service Tax
Paper Code:		CC:401
Max Marks	Theory	Internal Assessment
50	40	10

Unit1	Concept of indirect taxes- Concept and features of indirect taxes, Principal indirect taxes, Goods and Services Tax (GST) Law -GST Laws: An introduction including Constitutional aspects, Levy, and collection of CGST and IGST. Application of CGST/IGST law, Concept of supply including composite and mixed supplies, Charge of tax, Exemption from tax, Composition levy
Unit2	CHARGE OF GST- Introduction, Relevant Definitions, Extent & Commencement of CGST Act/ SGST Act/ UTGST Act, Levy & Collection of CGST [Section 9 of the CGST ACT], Composition Levy [Section 10 of the CGST Act], Extent and Commencement of IGST [Section I of IGST Act], Levy & Collection of IGST [Section 5 of the IGST Act], EXEMPTIONS FROM GST- Introduction, Relevant Definitions, Power of Grant Exemption from Tax [Section 11 of the CGST Act/Section 6 of 1GST Act). Goods exempt from tax. List of Services exempt from tax.
Unit3	Time of Supply-Introduction, Relevant Definitions, Time of Supply of Goods [Section 12), Time of Supply of Services [Section 13] Value of Supply- Introduction, Relevant Definition, Value of Supply [Section 15] INPUT TAX CREDIT- Introduction, Relevant Definitions, Eligibility and Conditions for taking Input Credit [Section 16], Apportionment of Credit & Blocked Credits [Section 17], and Credit in Special Circumstances [Section 18], and How ITC is availed & utilized.
Unit4	Registration- Introduction, Relevant Definitions, Person Liable for Registration, Compulsory Registration in Certain Cases, Person not liable for Registration. Procedure for registration, Amendment of Registration, Cancellation of Registration and Revocation of Registration. Tax Invoice Credit and Debit Notes- Introduction, Relevant Definitions, Tax invoice, Credit & Debit note. Prohibition of unauthorized collection of tax.
Unit5	Payment of Tax- Introduction, Relevant Definitions, Payment of Tax, Interest, Penalty and Delay Payment of Tax. Returns- Introduction, Relevant Definitions, Furnishing detail of Outward Inward Supplies, furnishing of returns, Special Returns, First Return,

Suggested Readings:

1. Goods and Service Tax: Dr. H.C. Mehrotra & Prof V.P. Agrawal Sahitya Bhawan Publication
2. Goods and Service Tax: Sripal Saklecha & Anit Saklecha: Satish Printers
3. GST & Custom Law: CA Anoop Modi & CA Maches Gupta: SBPD publication
4. Advance Goods and Service Tax: Sripal Saklecha & Anit Saklecha: Satish Printers

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Course		M.Com
Semester:		IV
Compulsory/Elective:		Compulsory
Paper Title:		Research Methodology
Paper Code:		CC:402
Max Marks	Theory	Internal Assessment
50	40	10

Unit1	Introduction to Research Methodology: Meaning and importance of research, Types of research and research process, Identification of research problem and formulation of hypothesis, Research Designs.
Unit2	Measurement and Data Collection. Primary data, Secondary data, Design of questionnaire, Sampling fundamentals and sample designs, Measurement and Scaling Techniques
Unit3	Data Processing: Significance in Research, Stages in Data Processing: Editing, Coding, Classification, Graphic Presentation (using MS Office) Statistical Analysis, Testing of Hypotheses Interpretation of data: significance and Precautions in data interpretation.
Unit4	Modern Practices: Ethical Norms in Research, Plagiarism, Role of Computer Softwares and Internet in Research.
Unit5	Research Reporting and Modern Practices in Research, Research Report Writing: Importance, Essentials, Structure/layout, Types, References and Citation Methods: APA (American Psychological Association) CMS (Chicago Manual Style) MLA (Modern Language Association) Footnotes and Bibliography

Suggested Readings:

1. Research Methodology, by Deepak Chawla/ Neena Sondhi (Vikas)
2. BRM by Zikmund/Babin/Carr/Adhikari / Griffin (Cengage)
3. Research Methodology, by V. Upadade&A. Shende (S. Chand)
4. Business Research Methods by Naval Bajpai, Person
5. Business Research Method by Cooper et al, McGraw Hill
6. Research Methodology by Khatua and Majhi, HPH.

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Course		M.Com
Semester:		IV
Compulsory/Elective:		Elective
Paper Title:		International Financial Management
Paper Code:		FE:05
Max Marks	Theory	Internal Assessment
50	40	10

Unit1	Introduction: Globalisation and the multinational firm Complexities and issues in financial decisions of a multinational firm. Foreign investment decision: exchange rate movement and decision to invest; foreign direct investment theories and strategies Greenfield investment Vs Cross border M and As. Foreign exchange market-spot and forward market, Participants in foreign exchange market. Arbitrage, hedging and speculation, covered interest arbitrage. Contemporary issues in international financial management.
Unit2	International Capital Budgeting Decision: Estimation of cash flows from cross border investment projects. Valuation techniques including Adjusted Present Value method. Risks in cross border investment decision- currency risk, political risk, country risk, inflation risk, etc. Techniques for incorporating risks in cross border investment decision. Assessment and management of political risk. Country risk analysis.
Unit3	Financing Decision, Dividend Policy and Working Capital Management in a Multinational firm: International capital structure and cost of capital. Determinants of capital structure of MNEs. Financing of foreign subsidiaries or projects- Internal and External sources, Parent Debt and Parent Equity, Bank Guarantees etc. Dividend policy of MNEs. International working capital management-Cash management, inventory management and receivables management.
Unit4	International Diversification and Portfolio Investment: Risk factors in international investing. International diversification- risk and return aspects. International CAPM. Identification of optimal portfolio.
Unit5	International Accounting and International Taxation: Foreign currency translation; Multinational transfer pricing and performance measurement; consolidated financial statements; International accounting standards and practices. Relevant accounting standard in India (AS-11). International tax environment; bilateral tax treaties and tax heavens. Impact of taxation on cross-border investment decisions.

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Suggested Readings:

1. International Financial Management, Thummuluri Siddaiah; Pearsons
2. International Financial Management, Eun, Cheol S., and Resnick, Bruce G., Tata McGraw-Hill.
3. Multinational Financial Management, Apte P.G., Tata -McGraw Hill, New Delhi.
4. International Financial Management, Bekaert, Greet and Hodrick, Robert J., Prentice Hall.
5. International Financial Management, Madura, Jeff, Cengage Learning.
6. Multinational Financial Management, Shapiro, Alan C., John Wiley.
7. International Financial Management, Sharan, V., PHI Learning Pvt. Ltd.
8. International Finance', Levi D, Maurice, Routledge.

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Course		M.Com
Semester:		IV
Compulsory/Elective:		Elective
Paper Title:		International Marketing Management
Paper Code:		ME:05
Max Marks	Theory	Internal Assessment
50	40	10

Unit1	<p>Introduction to International Marketing: Nature and significance; Complexities in international; Transition from domestic to transnational marketing, International marketing orientation - EPRG framework; International Market entry strategies</p> <p>International Marketing Environment: Internal environment; External environment; geographic, demographic economic, socio-cultural political and legal environment; impact of environment on international marketing decisions</p>
Unit2	<p>Foreign Marketing Selection: Global marketing segmentation; selection of foreign markets; International positioning</p> <p>Product Decision: Product planning for global markets; standardization vs. product adaption, new product development: Management of international brands; Packaging labeling; Provision of sales related services</p>
Unit3	<p>Pricing Decision-Environment influences on pricing decision international pricing policies and strategies.</p> <p>Promotion Decision: Complexities and issues; international advertising, personal selling, sales promotions and public relation</p>
Unit4	<p>Distribution Channels and Logistic: Functions and types of channels; Channels selection decisions; Selection of foreign distributors/agents and managing relations with them; International logistic decisions.</p> <p>International Marketing, Planning, Organizing and Control: Issues in International marketing Planning: International marketing operations.</p>
Unit5	<p>Emerging Issues and Developments in International Marketing: Ethical and Social Issues; issues; International marketing of Services; Information technology and International marketing; Impact of Globalization; WTO.</p>

SuggestedReadings:

1. International Marketing by R. Srinivasan
2. International Marketing by Dr. R. K. Kothari &
3. International Marketing by Rajgopal & Dr. P.C. Jain
4. International Marketing by Sunil Gupta & Kulbhushan Chandel

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Course		M.Com
Semester:		IV
Compulsory/Elective:		Elective
Paper Title:		Corporate Tax Planning
Paper Code:		TE:05
Max Marks	Theory	Internal Assessment
50	40	10

Unit1	Concept of Tax Planning: Meaning, Scope, Importance, Objectives of Tax Planning, Tax Avoidance, Tax Evasion, and Tax Planning
Unit2	Tax Management: Introduction, Difference between Tax Planning and Tax Management, Areas of Tax Management, Problems in tax planning.
Unit3	Scope of Tax Planning: Ownership Aspect, Activity Aspects & Locational Aspects, Nature of the Business & Tax Planning
Unit4	Special Tax Provisions for New Start-ups, Free Trade Zones, Infrastructure Sector & Backward Areas. Tax Incentives for Exporters. Tax Planning and Setting up New Business: Deductions Available to New Industrial Undertakings, Amalgamation, Merger and Tax Planning
Unit5	Financial Decisions Tax Planning: Capital Structure Decision, Inter Corporate Dividend, Bonus Shares, Purchase of Assets Out of Own Funds or Out of Borrowed Funds

Suggested Readings:

1. Shripal Saklecha & Anit Saklecha-- Tax Planning and Management (Satish Printers and Publishers)
2. Dr RK Jain- Tax Planning and Management (SBPD Publication)

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Course		M.Com
Semester:		IV
Compulsory/Elective:		Open Elective
Paper Title:		Human Resource Development
Paper Code:		OE:06
Max Marks	Theory	Internal Assessment
50	40	10

Unit1	Introduction to Human Resource Development: Concept and evolution, Relationship between human resource management and human resource development; HRD mechanisms, processes and outcomes, HRD Matrix; HRD interventions, Roles and competencies of HRD professionals.
Unit2	HRD Process: Assessing HRD needs, Designing and developing effective HRD programs; Implementing HRD programs; and Evaluating HRD programs.
Unit3	Learning and HRD: Maximizing learning: Individual differences in the learning process, Learning strategies and styles, Principles of learning, Learning and motivation, HRD culture and climate,
Unit4	HRD Activities and Applications: HRD for Workers; HRD mechanisms for workers, Role of trade unions; Employee training and development- Process, methods, and types; Coaching, counseling and performance management, Career management and development; Organization development.
Unit5	HRD in Organisations, Trends, and Practices: Select cases for HRD Practices in Government organizations, defense, police, private sectors, and public sector units; HRD audit; Balanced scorecard; People capability maturity model; Integrating HRD with technology, Employer branding, and other recent trends; Future of HRD.

Suggested Readings:

1. J. M., DeSimone, RL, Human resource development, South Western.
2. Nadler, L., Corporate human resources development, Van Nostrand Reinhold.
3. Blanchard, P.N., Thacker, J. W., Anand Ram, V., Effective training, systems, strategies, and practices, Pearson Education.
4. Raymond, N. and Kodwani, A.D., Employee training and development, McGraw Hill Education India.
5. Mankin, D., Human resource development, Oxford University Press India.
6. Haldar, U. K., Human resource development, Oxford University Press India.
7. Rao, TV, Future of HRD, Macmillan Publishers India.
8. Rao, T.V., HRD score card 2500: Based on HRD audit, Response Book, SAGE Publication